--- 1-10th Pound - “Royal Canadian Tobacco”, Toronto —

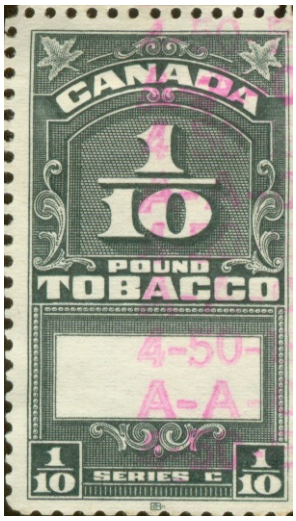
Pre-war in May 1939 (when the *excise duty* on manufactured tobacco was 20¢ per pound) “Royal Canadian Tobacco” was using the 1/10th pound **RN-24** with the hidden letters (H-Y).

Beginning in March 1938 (likely when the manufacturers were first required to pay up-front for their strips) , the codes from “Royal Canadian Tobacco”, Toronto, read with the ***initial letter*** (the twelve *even numbered* letters from B to X) indicating the *month*, while the ***second letter*** reads in a normal consecutive twelve letter *alphabetic* sequence from A to L also indicating the *month*, and the final digit provides the *year*. What a terribly weird system! Thus **J-E-9** reads as [fifth month][fifth month][1939].

RN-24 - 1/10th pound, perf 11, roller coded **4-50-E / J-E-9** by “Royal Canadian Tobacco” in May 1939

[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	**J-E-9**	---	---	---	---	---	**V-K-9**	---

The Budget of September 12th 1939 had increased the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound. The "Royal Canadian Tobacco" date code, for stamps purchased under the new Budget, used the central letter (**A** to **L**) to denote the twelve months, with the first letter **A** and the last number **0** reading as 1940. Under the June 1940 Budget the colour changed to a dull pea-green. In 1941 the first and last character changed to **B** and **1**.



RN-24 - 1/10th pound, perf 11, roller coded **4 - 50 - E / A-A-0** by "Royal Canadian Tobacco", in January 1940

[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	**A-A-0**	**A-B-0**	---	---	---	---	**A-G-0**	**A-H-0**	**A-I-0**	---	---	---
1941	**B-A-1**	---	**B-C-1**	**B-D-1**	---	—	---	---	---	---	---	---
1942	---	---	---	---	---	---	---	---	---	---	---	---

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 4-50E \ 1-10th pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 24th 2013, JBH